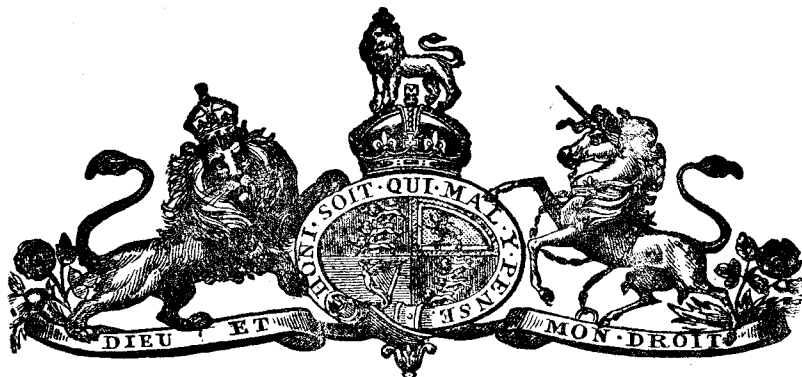


T A S M A N I A.



1904.

ANNO QUARTO

EDWARDI VII. REGIS,

No. 9.

AN ACT to impose Duties on the Estates of A.D. 1904.
Deceased Persons. [22 October, 1904.]

BE it enacted by His Excellency the Governor of *Tasmania*, by and with the advice and consent of the Legislative Council and House of Assembly, in Parliament assembled, as follows :—

1 This Act may be cited as “The Deceased Persons’ Estates Duties Short title.
Act, 1904.”

2 The provisions of this Act relate and apply to the estates of all Operation of Act.
persons dying after the passing of this Act leaving Real or Personal
property within *Tasmania* or its Dependencies.

3 From and after the passing of this Act “The Probate Duties Repeal.
Act” and Section Two of “The Deceased Persons’ Estates Act, 1881,” 32 Vict. No. 1.
are hereby repealed. 45 Vict. No. 12.

1s.]

Deceased Persons' Estates Duties.

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Interpretation.

4 In this Act, unless the context otherwise determines, the following words and terms shall have the meanings set against them respectively ; that is to say—

“ Administration ”—Any letters of administration, with or without a will annexed, and any rule or order of any Court or Judge, and any deed or document of any kind whatsoever whereby any person becomes entitled at law to administer, take charge of, or become receiver of any property of a deceased person :

“ Administrator ”—Any person to whom letters of administration, with or without a will annexed, have been granted, and also any person who, by virtue of any administration, becomes entitled to administer, take charge of, or become receiver of any property of a deceased person, and the Curator :

“ Court ”—The Supreme Court of *Tasmania* or any Judge thereof :

“ Curator ”—The Curator of Intestate Estates :

“ Deed of Gift ”—Every deed of gift absolute and every deed of conveyance, transfer, appointment under power, declaration of trust, or other non-testamentary disposition of property made by any person either before or after the passing of this Act, and containing trusts or dispositions to take effect during his lifetime, and not being made before and in consideration of marriage or in pursuance of a binding contract entered into before and in consideration of marriage, or in favour of a *bonâ fide* purchaser or incumbrancee for valuable consideration, and whether or not the property comprised in such deed is subject to any limitation :

“ Friendly Society ”—Any Society registered under “ The Friendly Societies Act, 1888 : ”

“ Prescribed ”—Prescribed by Regulations made under this Act :

“ Property ” shall include real and personal property, and any interest in property :

“ Registrar ”—The Registrar of the Supreme Court of *Tasmania* :

“ Settlement ”—Every conveyance, transfer, appointment under a general power, declaration of trust, or other non-testamentary disposition of property made by any person, either before or after the passing of this Act, containing trusts or dispositions to take effect after the death of the settlor when such settlor shall not have died before the coming into operation of this Act, and not being a settlement made before and in consideration of marriage, or in pursuance of a binding contract entered into before and in consideration of marriage, or in favour of a *bonâ fide* purchaser or incum-

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brancee for valuable consideration, and whether or not the property comprised in such deed is subject to any limitation: "Supreme Court" or "Court"—The Supreme Court of *Tasmania*, or any Judge thereof. A.D. 1904.

5—(1.) The property of any deceased person derived by any person under any will, or letters of administration, or otherwise in consequence of the death of such deceased person, shall be chargeable with a Duty or Duties according to the rates mentioned in the Schedule hereto, and such Duty or Duties shall be paid to the Registrar for the use of His Majesty; but where any such Duty or Duties shall have been paid in respect of any property derived from any deceased person, no further Duty shall be paid by reason of any additional administration subsequent to such payment. Duties payable in respect of properties of deceased persons.

(2.) The property given or accruing to any person under any settlement shall, upon the death of the settlor or other person upon whose death the trusts or dispositions are to take effect, be chargeable with a Duty or Duties according to the rates mentioned in the Schedule hereto, and such Duty or Duties shall be paid to the Registrar for the use of His Majesty. Property comprised in settlements and deeds of gift liable to Duty.

(3.) The property given or accruing to any person under any deed of gift shall, in the event of the death of the donor within Three years from the date of the deed of gift, be chargeable immediately after such death with a Duty or Duties according to the rates mentioned in the Schedule hereto, and such Duty or Duties shall be paid to the Registrar for the use of His Majesty.

6 For the purposes of this Act property derived from a deceased person, or comprised in a settlement or deed of gift, shall be subject to Duty in so far as it comprises or is portion of, or is payable out of— Property on which Duty payable.

- i. His real property in *Tasmania* (including real property over which he had a general power of appointment, exercised by his will, or by the settlement or deed of gift):
- ii. His personal property in *Tasmania* (including personal property over which he had a general power of appointment, exercised by his will, or by the settlement or deed of gift), if the deceased was, at the time of his death, domiciled in *Tasmania*; or
- iii. His personal property in *Tasmania* (including personal property over which he had a general power of appointment, exercised by his will, or by the settlement or deed of gift), including all debts, money, and choses in action receivable or recoverable by the executor or administrator in *Tasmania*, if the deceased was, at the time of his death, domiciled elsewhere than in *Tasmania*.
- iv. Property accruing to any husband by virtue of his right as husband on the decease of his wife.

7 No Duty shall be payable under this Act upon or in respect of any moneys which shall become payable to any person by any Friendly Society. No Duty on moneys received from any Friendly Society.

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Society upon the death of any member of such Society or upon the death of the wife or child of any such member.

Penalty for unlawfully administering.

8 If any person takes possession of and in any manner administers any part of the property of any deceased person without paying the Duty or Duties payable under this Act in respect of the property of the deceased within Six months after his decease or within Two months after the determination of any suit or dispute respecting the will or the right to letters of administration, if there be any such, which shall not be ended within Four months after the death of the deceased, every person so offending shall pay to the Registrar, by way of penalty, a sum not exceeding Ten Pounds per centum on the amount of Duty payable under this Act on the probate of the will or letters of administration of the estate and effects of the deceased, and every sum so forfeited may be recovered by action of debt in the Supreme Court in the name of the Attorney-General.

Administrator to file statement.

9—(1.) For the purpose of ascertaining the amount of Duty, every executor or administrator shall file with the Registrar a statement in the prescribed form, specifying full particulars of—

- (a) The value at the time of the death of the deceased person of any property derived from such deceased person to which any person is beneficially entitled, setting out an inventory thereof, and the relationship (if any) of such person to the deceased person :
- (b) The value at the time of the death of the deceased of any property given to an uncertain person, or on an uncertain event, setting out an inventory thereof, including property over which a special power of appointment is given, such value to be estimated as if such property had been given by way of vested remainder to a certain person :
- (c) The debts, if any, of the deceased, and the nature thereof and whether chargeable upon any particular part of the property, setting out an inventory thereof :
- (d) All such further information as the Registrar shall demand for the purpose of enabling him to ascertain the Duty

(2.) If the administration is limited to any particular property, the statement shall be limited to such particular property,

(3.) Every such statement shall be verified by an affidavit by the person or one of the persons applying for the probate or letters of administration, or some other competent person.

(4.) In case of such inventory of debts being filed, the amount of such debts shall, in estimating the net value of the property of the deceased for the purposes of this Act, be deducted from the value of such property, and Duty shall be paid upon the value of such property after deducting therefrom the amount of such debts.

After probate, &c., granted, person obtaining same to file account of assets and liabilities.

10 Within Twelve months after the Supreme Court grants probate of any will or letters of administration to any person, such person or other the representative for the time being of the deceased person shall

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file with the Registrar an account of the real and personal assets and the liabilities of such deceased person; and every such account, and also every account which executors or administrators are now by law required to file in the Supreme Court, shall be verified by the affidavit of the person filing the same; and if any executor or administrator fails to file an account in accordance with the provisions of this Section, he shall for such offence forfeit a penalty of not less than Forty Shillings nor more than Twenty-five Pounds.

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11 If upon the filing of any such account it appears that too little Duty has been paid on any probate or letters of administration, the difference between the sum paid and the sum that ought to have been paid for such Duty shall be forthwith paid to the Registrar; and the Duty, if not duly paid, shall be recoverable in an action of debt in the Supreme Court in the name of the Attorney-General.

Where too little
Duty paid.

12 If upon the filing of any such account it appears that too much Duty has been paid thereon, the Registrar, on being satisfied by voucher or otherwise of the value of the property of the deceased, and of the amount of his debts, shall cause the amount of Duty to be accordingly reduced, and repay the amount of Duty that has been overpaid.

Repayment of
Duty overpaid.

13 In case at any time within Three years after the filing of such account it is made to appear to the satisfaction of the Registrar that any error has taken place in estimating the value of the property of any deceased person under this Act, the Registrar shall adjust the Duty accordingly, and receive or pay the sum necessary for such adjustment; and such sum, if not duly paid, shall be recoverable in an action of debt in the Supreme Court in the name of the Attorney-General.

Adjustment of
Duty on discovery
of errors within
Three years.

14 When any money is by this Act required to be repaid by the Registrar, he shall grant a certificate stating the amount to be so repaid, and the same shall be repaid to the executor or administrator out of the Consolidated Revenue Fund, by warrant under the hand of the Governor.

Repayment, how
made.

15 In case after filing any such account an executor or administrator receives or discovers any property of the deceased not included in such account, he shall forthwith give notice thereof to the Registrar and pay Duty thereon; and in case he fails to give notice thereof within Six months after such receipt or discovery, he shall forfeit the sum of Twenty-five Pounds and also a further sum at the rate of Ten Pounds per centum on the amount of the Duty on the value of the property so received or discovered.

Discovery of
assets after
account filed.

16 Every executor or administrator shall deduct from every amount payable to any person in distribution, or in respect of any

Executor, &c., to
deduct Duty from
each devise, &c.

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devise, bequest, or legacy coming to any person under a will, a sum equal to the Duty or Duties upon such amount, devise, bequest, or legacy, calculated at the same rate as is payable under this Act, unless in the case of a will the testator has made by his will a different disposition as to the payment of such Duty.

Curator of
Intestate Estates
to retain Duty
upon value of
estates adminis-
tered by him.

17 The Curator shall retain in his hands, out of the proceeds received by him of all estates committed to his management and administration as such Curator after the commencement of this Act, the same Duty that such estates would be liable to in case letters of administration thereof were granted.

Liability of
persons to whom
property passes
to pay duty.

18 The Duty payable under this Act shall be deemed to be a debt of the testator or intestate to His Majesty, and shall be paid by an executor or an administrator in priority to all debts of the testator or intestate.

The Duty payable upon any property passing to any person under a will or upon intestacy shall also be a debt of such person to His Majesty, and the amount of such debt may be recovered from him in an action of debt in the Supreme Court in the name of the Attorney-General.

Supreme Court
not to grant
probate till Duty
paid.

19 Before the Supreme Court grants to any person probate of the will or letters of administration of the estate and effects of any deceased person the said Duty or Duties shall be paid to the Registrar.

Provided always, that if the Registrar shall be satisfied by affidavit or otherwise that an executor or person entitled to letters of administration cannot find money of the deceased sufficient to pay the duty or some part thereof until he has obtained probate or letters of administration, he may, either upon taking from the executor or person so entitled security for the payment of the duty on the unpaid part thereof, or upon such other terms and conditions as he may require, cause the probate or letters of administration to be duly stamped for denoting the duty or part thereof payable thereon, and give credit for the duty or such part thereof for such time as he shall think proper, and may at any time or times thereafter, give such further time for the payment thereof, and upon such terms and conditions as he shall deem expedient. Provided, further, that the probate or letters of administration so to be stamped upon credit as aforesaid shall be deposited with the Registrar, but the same shall nevertheless be produced in evidence by some officer of the Registrar, or be exhibited by him to any person reasonably requiring production thereof, as occasion shall require, at the expense of the executor or administrator.

Settlements and
Deeds of Gift
to be registered,
and Duty paid
thereon.

20—(1.) Every settlement of property or deed of gift liable to Duty under this Act shall, upon the death of the settlor or donor, be registered in the office of the Registrar within Six months after such death, or within such further time as the Registrar may allow upon

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the payment of a fine equal to Ten Pounds per centum upon the amount of Duty payable under this Act ; and no trusts or dispositions contained in such settlement or deed of gift shall be valid unless such settlement or deed of gift is so registered. A.D. 1904.

(2.) No settlement or deed of gift shall be registered unless the trustees or some other person interested under the settlement or deed of gift file therewith a statement setting forth the nature of the property comprised in the settlement and the value thereof, in such form and with such particulars, and verified on oath by such persons, as may be prescribed.

(3.) The trustees of the settlement or deed of gift or some other person shall, before registration, pay to the Registrar the Duty or duties hereinbefore prescribed.

(4.) If such statement is not filed within the aforesaid time, the Registrar may assess in the prescribed manner the Duty payable under this Act in respect of such settlement or deed of gift ; and if such Duty is not paid within the prescribed time, the Attorney-General of the State, or any person interested, may apply to the Supreme Court, which may order that a sufficient part of the property included in the settlement or deed of gift be sold and the proceeds of the sale applied in payment of the Duty, together with the costs of the order and sale and consequent thereon.

21—(1) The executor, administrator, or trustee, or any person required to pay duty under this Act, may, if he shall require the assistance of the Court in that behalf, apply to the Court for an order that the whole, or a sufficient portion, of any property subject to duty may be sold to pay the duty. Property may be ordered to be sold.

(2.) If any duty shall not be paid, the Registrar may apply to the Court for an order that a sufficient portion of any property subject to the duty may be sold. Registrar may obtain order for sale of property to pay duty.

(3.) The Court may thereupon order that the whole or such portion of the said property as it thinks proper, may be sold, at such times, for such prices, and in such manner and subject to such terms and conditions in all respects as it may deem advisable, and may make such order as to the costs of and consequent upon such application, proceedings, and sale as it may deem advisable. Court may thereupon order sale.

(4.) The moneys arising from such sale shall be applied, in the first place, towards paying the cost and expenses, if so ordered, of and consequent upon any such application, proceedings, or sale, and, in the next place, towards the payment of the said duty, and the balance shall, subject to the provisions of the next following Sub-section, be paid to or held or disposed of by the administrator or trustee upon the same trusts as the property sold would have been held and disposed of. Application of moneys arising from sale.

(5.) The Court may make any order that may seem just as to such surplus moneys, and as to the disposal or investment thereof, and as to the person or persons to whom the same or the interest thereof shall be paid. Court may make order as to disposal of surplus moneys.

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Purchaser not
bound to inquire.

22 No purchaser from any person required to pay duty under this Act, or from any trustee, in any case where such person or trustee shall make a sale purporting to be made under the last preceding Section hereof, and no purchaser at any sale purporting to be made under any order obtained under this Act, shall be bound or concerned to see or inquire whether such trustee or person has power to sell, or as to the necessity of such sale, or whether such order was properly obtained, or whether such sale is properly made, nor shall he be affected by notice to the contrary; and the remedy of any person aggrieved by an improper sale shall be in damages only against the person or Registrar effecting the same.

General jurisdiction
of Supreme
Court under this
Act.

23 Upon any application to the Supreme Court under this Act all such persons as would be necessary or proper parties, if such application were made in an action instituted by a creditor for the administration of a testator's or intestate's estate, shall be entitled to notice, and may be heard; but the Court may order substituted service or dispense with service upon any such person as it may think fit.

For the purpose of any such application the Court may appoint guardians or refer any question to the Registrar as it may deem expedient.

The Court shall, subject to the provisions of this Act, decide any such application upon the same principles as if the order were to be made in an action instituted by creditors to obtain payment of their debts out of the estate of a deceased person; and the Court shall have and may exercise for the purposes of this Act all or any of the powers it now possesses, including the power to make Rules of Practice.

Courts may make
Vesting Orders.

62 Vict. No. 34.

24 When an order has been made for the sale of any land under the provisions of this Act, every person seized or possessed of such lands, or entitled to a contingent interest therein, shall be deemed to be so seized or possessed or entitled (as the case may be) upon a trust within the meaning of "The Trustee Act, 1898," and the Supreme Court may make an Order vesting such land, or any part thereof for such estate as the Court may think fit, either in any purchaser or in such other person as the Court may direct; and every such Order shall have the same effect as if such person so seized, possessed, or entitled had been free from all disability, and had duly executed all proper conveyances and assignments of such land for such estate.

Duty payable on
property included
in conveyance in
anticipation of
passing of this
Act, &c.

25 If any person has made, or shall hereafter make any conveyance, assignment, gift, delivery or transfer of any property, or of any money or securities for money, in anticipation of the passing of this Act, or with intent to evade the payment of Duty hereunder, then upon the death of such person the property comprised in any such conveyance or assignment, or being the subject-matter of any such gift, delivery or transfer, shall be deemed to form part of his estate upon which Duty is payable under this Act, and the payment of the Duty upon the value of such property may be enforced

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against such property in the same way as Duty under this Act is enforceable and as if such person had devised or bequeathed the property to the person to whom the same was so conveyed, assigned, given, delivered, or transferred. A.D. 1904.

Any conveyance, assignment, gift, delivery, or transfer of any property, or of any money or securities for money already made, or which may hereafter be made, either in escrow or otherwise, to take effect upon the death of the person making the same, shall *prima facie* be deemed to have been made, or to be made, as the case may be, in anticipation of the passing of this Act, and with intent to evade the payment of the Duty hereunder.

26 All property which is the subject-matter of a *donatio mortis causá* shall, upon the death of the person making such *donatio mortis causá*, be deemed to form part of his property for the purpose of estimating the Duty payable under this Act, and Duty shall be paid upon it as upon any other part of such person's property; and the payment of such Duty may be enforced against the property the subject-matter of such *donatio mortis causá*, and against the person to whom the property was given, in the same way as in the case of any other property of or to which any person dies seized, possessed, or entitled. *Donatio mortis causá.*

27 The Registrar may, for the purposes of this Act, receive evidence by affidavit or otherwise, and every affidavit shall be made before a Commissioner of the Supreme Court. Affidavits, before whom made.

28—(1.) Subject to the provisions of this Act and to any specific direction appearing in any will, settlement, or deed of gift to the contrary, every executor, administrator, or trustee shall adjust any Duties, and the incidence of any Duties, payable or paid by him so as to throw the burden thereof upon the respective properties on which the same shall be ultimately chargeable. Administrator or trustee to adjust Duties.

(2.) For the purpose of carrying such adjustment into effect or for the purpose of raising money for the payment of any Duty, the executor, administrator, or trustee may sell, or mortgage with a power of sale, all or any part of the property chargeable with Duty, upon such terms and conditions in all respects as in his discretion may seem proper.

(3.) The executor, administrator, or trustee may also, for the purpose aforesaid, by any instrument in writing, impose any charge upon any property in favour of any person whether then ascertained or not entitled contingently or otherwise to any other property. Such charge as to land not under the provisions of *The Real Property Act* may be in the prescribed form, and may contain a power of sale, and may be upon such terms and conditions as the executor, administrator, or trustee may think proper. As to land under the provisions of *The Real Property Act*, such charge may be effected by Memorandum of Encumbrance under such Act, upon such terms and conditions as the

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executor, administrator, or trustee may think proper; but notwithstanding the provisions of *The Real Property Act*, no covenant by the encumbrancer shall be implied in any such encumbrance.

(4.) The powers and discretions conferred by this Section shall be subject to the control and direction of the Court as in cases of ordinary Trusts, and the Court may also, on application by summons or otherwise, make any Order which it may deem advisable for the purpose of adjusting the Duties and the incidence of the Duties payable under this Act.

Where Duties not adjusted, Court may make Order.

29 Where, by reason of there being no trustee of any settlement or deed of gift, or because of the neglect of any executor, administrator, or trustee, or for any other reason, no adjustment of Duties shall be made within a reasonable time, the Court may, upon the application of any person interested, by summons or otherwise, make such Order as to the adjustment of Duties and the incidence of Duties, and as to the costs of such application and adjustment, and for sale or charge or incumbrance of any part of the real or personal property concerned, for the purpose of such adjustment and for payment of such costs, as shall be just.

How Duty ascertained in case of property given to an uncertain person or on an uncertain event.

30—(1.) In the case of any property given or accruing under a will, settlement, or deed of gift to an uncertain person, or on an uncertain event, Duty shall be paid on the net present value of such property, as if the same had been given by way of vested remainder to a certain person, and such Duty shall be assessed on the highest scale applicable on any vesting possible under the will, settlement, or deed of gift.

(2.) Upon such property or any part thereof becoming actually vested in any person or persons who, if he or they had taken the same by way of vested remainder at the time when the Duty became payable, would have been chargeable with a smaller Duty than that actually paid, the Registrar, upon being satisfied that such is the case, shall order that the difference between the smaller Duty aforesaid and the Duty actually paid shall be paid to such person or persons, and upon such Order the Treasurer of *Tasmania* shall pay the same out of the General Revenue.

Power to compromise Duties.

31 Where, in the opinion of the Registrar, any property shall be of such a nature, or so disposed of or circumstanced, that the value thereof is not fairly ascertainable under this Act or the Regulations, or where, from the complication of circumstances affecting the value of any property, or the assessment, or recovery of the Duty thereon, he shall think it expedient to exercise the power conferred on him by this Section, he may compound the Duty on such property upon such terms as he shall think fit, and may give a discharge to the executor, administrator, or trustee, or any other person interested in the property, upon payment of the Duty according to such composition.

Appeal from Registrar.

32 There shall be an appeal by any person interested to the Court in the prescribed manner from or against any assessment, order, direction, decision, or act of the Registrar; and the Court may make such

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Order upon such appeal as shall seem just. Except for the purposes of such appeal, every assessment, order, direction, decision, requirement, or act of the Registrar under this Act shall be conclusive against all persons affected thereby.

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Except on appeal Registrar's decision final.

33—(1.) No will or codicil of any person dying after the coming into operation of this Act shall be registered, or be admissible or receivable in evidence, except in criminal proceedings or upon application for probate or letters of administration until administration in respect of the estate comprised therein shall have been issued or obtained.

No will to be registered or admissible in evidence until proved.

(2) No settlement or deed of gift requiring registration under this Act shall be admissible or receivable in evidence, except in criminal proceedings, until the same has been registered, and the certificate of registration has been endorsed thereon.

No settlement or deed of gift admissible in evidence, except in criminal proceedings, until registered.

(3.) A certificate of registration indorsed on any settlement or deed of gift, and purporting to be signed by the Registrar, shall be *prima facie* evidence that such settlement or deed of gift has been duly registered under this Act.

Certificate of registration to be *prima facie* evidence of registration.

Regulations.

34 The Judges of the Court and the Attorney-General, or any Two of them; of whom the Attorney-General shall be one, may from time to time make, alter, and revoke any Regulations for the following purposes, or any of them; that is to say—

- i. Prescribing tables and rules for fixing values of any property :
- ii. Prescribing forms and contents of statements, and modes of adjustment of Duties and the incidence of Duties under this Act, and providing for verification of statements by oath or declaration :
- iii. For the compulsory examination under oath or declaration of persons by or on behalf of the Registrar for obtaining information to aid in carrying out the objects of this Act :
- iv. For carrying out the objects and purposes of this Act, and to meet any particular case that may arise :
- v. Imposing a penalty not exceeding Ten Pounds for a breach of any Regulation.

35 Such Regulations shall be published in *The Hobart Gazette*, and afterwards shall be judicially noticed and have the force of law. All such Regulations shall be laid before both Houses of Parliament within Fourteen days of the making thereof, if Parliament be then sitting, and if Parliament be not sitting, then within Fourteen days after the commencement of the next sitting of Parliament and if in any case any Regulation made under this Act shall be disallowed by a Resolution of Parliament, it shall thereupon become void, and cease to have force or effect.

Publication of Regulations.

36 When the inspection of any deeds or other documents in the Lands' Titles or Registry of Deeds is required by the Registrar for the purposes of this Act, the Recorder of Titles or Registrar of Deeds shall

Inspection of documents in Lands' Titles or Registry of Deeds Office.

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produce such deeds or documents to the Registrar, or any person appointed by him in writing to make such inspection.

Appropriates
moneys received
under Act.

37 All amounts of Duty paid to the Registrar, and all sums so retained by the Curator, and all penalties imposed by this Act, shall be paid to the Treasurer and shall form part of the Consolidated Revenue Fund.

Penalties, how
recovered.
19 Vict. No. 8.

38 Except where otherwise provided, all penalties may be recovered in a summary way before any two Justices of the Peace, in the mode prescribed by *The Magistrates Summary Procedure Act*.

SCHEDULE.

DUTIES on Property derived under a Will or Letters of Administration by any person, or given or accruing to any person under a Settlement or Deed of Gift:—

- (a) When the value of the property of the deceased person, settlor, or donor (as the case may be) at the time of his death—
- | | | |
|--|----|-------------|
| Exceeds £500, and does not exceed £1000 | 2 | per centum. |
| Exceeds £1000, and does not exceed £2000 | 2½ | per centum. |
| Exceeds £2000, and does not exceed £5000 | 3 | per centum. |
| Exceeds £5000, and does not exceed £20,000 | 4 | per centum. |
| Exceeds £20,000, and does not exceed £100,000... | 5 | per centum. |
| Exceeds £100,000..... | 10 | per centum. |
- (b) When the property is derived by, or given, or accrues to any brother or sister, or child of a brother or sister of the deceased person, settlor, or donor—
- A Duty of double the above Rates, but in no case exceeding 10 per centum.
- (c) A Duty of 10 per centum on the value of the property, of any value whatever, derived by, or given, or accruing to a stranger in blood to the deceased person, settlor, or donor, or accruing to any collateral relation beyond the third degree of relationship.